



General Assembly

January Session, 2007

***Raised Bill No. 1249***

LCO No. 4354

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Referred to Committee on Planning and Development

Introduced by:  
(PD)

***AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR  
CHARITABLE CORPORATIONS.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (7) of section 12-81 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective*  
3 *October 1, 2007, and applicable to assessment years commencing on or after*  
4 *October 1, 2007*):

5 (7) Subject to the provisions of sections 12-87 and 12-88, the real  
6 property of, or held in trust for, a corporation organized exclusively for  
7 scientific, educational, literary, historical or charitable purposes or for  
8 two or more such purposes and used exclusively for carrying out one  
9 or more of such purposes and the personal property of, or held in trust  
10 for, any such corporation, provided (A) any officer, member or  
11 employee thereof does not receive or at any future time shall not  
12 receive any pecuniary profit from the operations thereof, except  
13 reasonable compensation for services in effecting one or more of such  
14 purposes or as proper beneficiary of its strictly charitable purposes,  
15 and (B) in 1965, and quadrennially thereafter, a statement shall be filed  
16 on or before the first day of November with the assessor or board of

17 assessors of any town, consolidated town and city or consolidated  
 18 town and borough, in which any of its property claimed to be exempt  
 19 is situated. Such statement shall be filed on a form provided by such  
 20 assessor or board of assessors. The real property shall be eligible for  
 21 the exemption even if it is used by another corporation organized  
 22 exclusively for scientific, educational, literary, historical or charitable  
 23 purposes or for two or more such purposes. On and after July 1, 1967,  
 24 housing subsidized, in whole or in part, by federal, state or local  
 25 government and housing for persons or families of low and moderate  
 26 income shall not constitute a charitable purpose under this section. As  
 27 used in this subdivision, "housing" shall not include real property used  
 28 for temporary housing belonging to, or held in trust for, any  
 29 corporation organized exclusively for charitable purposes and exempt  
 30 from taxation for federal income tax purposes, the primary use of  
 31 which property is one or more of the following: (i) An orphanage; (ii) a  
 32 drug or alcohol treatment or rehabilitation facility; (iii) housing for  
 33 homeless, retarded or mentally or physically handicapped individuals,  
 34 or for battered or abused women and children; (iv) housing for ex-  
 35 offenders or for individuals participating in a program sponsored by  
 36 the state Department of Correction or judicial branch; and (v) short-  
 37 term housing operated by a charitable organization where the average  
 38 length of stay is less than six months. The operation of such housing,  
 39 including the receipt of any rental payments, by such charitable  
 40 organization shall be deemed to be an exclusively charitable purpose.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-81(7)

**Statement of Purpose:**

To make real property of a charitable corporation exempt from property taxes even if it is used by another charitable corporation.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*